

Industry Assurance Consulting, Inc. (IAC)

IAC – Solutions for Industry Regulatory Reporting, Compliance & Beyond

6303 Blue Lagoon Drive, Suite 400, Miami, FL 33126

Telephone: (786) 350-2702

www.iacadvice.com® , Email: compliance@iacadvice.com

May 5, 2011

BY ELECTRONIC SUBMISSION

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

Subject: **iKappa LLC**; FCC Certification for **1st Quarter of 2011**
WC Docket No. 05-68, **Redacted** Version of Filing

Dear Mrs. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), enclosed is a confidential version of **iKappa LLC**'s ("**iKappa**") prepaid calling card FCC Certification for Prepaid Calling Card end user usage that occurred in the **1st Quarter of 2011**. **iKappa** seeks confidential treatment of the following FCC Certification. A separate signed confidential version of this filing is simultaneously being submitted to the FCC.

Alonzo T. Beyene
Regulatory Consultant to **iKappa LLC**

cc: Albert Lewis, Chief, Pricing Policy Division
Wireline Competition Bureau
Best Copy and Printing, Inc. (fcc@bciweb.com)

Industry Assurance Consulting, Inc. (IAC)

IAC – Solutions for Industry Regulatory Reporting, Compliance & Beyond

6303 Blue Lagoon Drive, Suite 400, Miami, FL 33126

Telephone: (786) 350-2702

www.iacadvice.com , Email: compliance@iacadvice.com

iKappa LLC

FCC Certification 1st Quarter of 2011

I, **Alexander Berkovsky, Chief Financial Officer** of **iKappa LLC** ("**iKappa**" or "Company"), under penalty of perjury, hereby certify, in compliance with Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)) that the Company has complied with the prepaid calling card Percentage of Interstate Usage (PIU) reporting requirements contained in Section 64.5001(a) of the Commission's rules, 47 C.F.R. § 64.5001(a). **iKappa** is making the required Universal Service Fund contribution based on the information reported below.

iKappa has complied with the reporting requirements described in paragraph (a) of 47 C.F.R. 64.5001, by providing the required reports to carriers from which transport services are purchased (OR; **iKappa** has provided the reports required under paragraph of (a) of 47 C.F.R. 64.5001 to carriers from which transport services are purchased).

The percentage of total prepaid calling card service revenue (*excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with Department of Defense [DoD] or a DoD entity*) attributable to interstate and international calls for the reporting period [REDACTED], [REDACTED], respectively each.

For the **1st Quarter of 2011** (January 1, 2011 to March 31, 2011), **iKappa** prepaid calling card intrastate, interstate and international minutes were as follows:

Intrastate: [REDACTED] % of end user generated **1st Quarter of 2011** minutes

Interstate: [REDACTED] % of end user generated **1st Quarter of 2011** minutes

International: [REDACTED] % of end user generated **1st Quarter of 2011** minutes

For the **1st Quarter of 2011**, the Company's percentages of prepaid calling card interstate and international revenues were as follows:

Intrastate: [REDACTED] % of end user generated **1st Quarter of 2011** revenues

Interstate: [REDACTED] % of end user generated **1st Quarter of 2011** revenues

International: [REDACTED] % of end user generated **1st Quarter of 2011** revenues

Signature: X 
Print Name: Alexander Berkovsky
Print Title: Chief Financial Officer